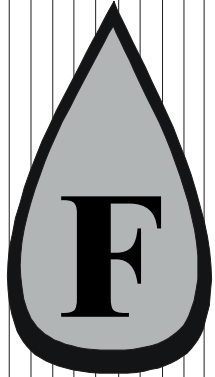
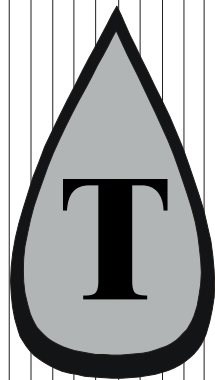


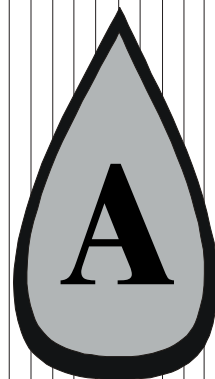
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# Information Handbook

(SP 273/02-05)

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## **Information About Motor Carrier Services**

Motor Carrier Services Division's (MCSD) One Stop Shop offers our customers, the motor carrier industry, a variety of conveniences while conducting business with the State of Indiana. The following options illustrate how the motor carrier can submit applications, transactions, permits, and filings for processing by MCSD.

Mail: The customer mails the necessary documents to the appropriate unit for processing within the One Stop Shop.

The following address is the physical location of the Motor Carrier Service Division; please return mail in any self-addressed envelope provided by MCSD.

Motor Carrier Services Division  
**ATTN:**  
5252 Decatur Boulevard, Suite R  
Indianapolis, IN 46241

Please designate the appropriate unit on the attention line (**ATTN:**) when using the address shown above. Some examples: IRP, IFTA/MF, SSRS, OS/OW Permits, etc.

Customer Service Center: The customer personally submits the necessary documents to a One Stop Shop professional team member for processing in our facility.

The Customer Service Center is located at the physical address shown above. The Center is located approximately 2 miles southwest of I-465 on SR67 in the Ameriplex Complex.

Hours are 8:00 a.m. through 4:30 p.m. Monday through Friday excluding Holidays\*.

Facsimile: The customer faxes the necessary documents to the appropriate unit within the One Stop Shop. All Unit fax numbers and telephone numbers are shown below.

Credentials: Credentials will be mailed by Motor Carrier Services; however, the customer can designate one of the following options:

A delivery service (at customer expense);  
or  
"Pick-up" in the One Stop Shop facility.

Faxing credentials is permissible to a specific Unit. Please refer to the appropriate Unit's information handbook for the availability of this option.

One Stop Shop forms may be downloaded by accessing the Motor Carrier Services Division's web page located at [www.state.in.us/dor](http://www.state.in.us/dor) or by fax through **Indiana Tax Fax** at (317) 233-2329.

## Telephone Numbers

Motor Carrier Services welcomes any questions or comments. The customer can contact the appropriate Unit at the telephone or fax numbers shown below:

<u>Unit</u>	<u>Telephone</u>	<u>Fax</u>
Accounting	(317) 615-7232	(317) 615-7388
Commercial Drivers License	(317) 615-7335	(317) 821-2340/2341
DOT Physicals	(317) 615-7433	(317) 821-2340/2341
IFTA/Motor Fuel	(317) 615-7345	(317) 821-2337
IRP	(317) 615-7340	(317) 821-2335
Oversize/Overweight	(317) 615-7320	(317) 821-2336
Safety and Insurance	(317) 615-7350	(317) 821-2339
Voice Response Unit	(317) 615-7433	N/A

## Holiday Schedule

\* The Department of Revenue will be closed in observance of the following:

New Years Day  
Martin Luther King Day  
Good Friday  
Memorial Day  
Independence Day  
Labor Day  
Columbus Day  
Veterans Day  
Thanksgiving Holidays  
Lincoln's Birthday  
Washington's Birthday  
Christmas Holidays

If any due date falls on a day in which the Motor Carrier Service Division is closed (including weekends), then the due date defaults to the next available business day.

### Additional Information:

#### Indiana State Police

Commercial Motor Vehicle Enforcement  
5252 Decatur Boulevard, Suite J  
Indianapolis, IN 46241  
(317) 615-7373  
(800) 523-2350  
Fax: (317) 821-2350  
web address: [www.state.in.us/isp/cmrv](http://www.state.in.us/isp/cmrv)

#### Federal Heavy Vehicle Use Tax

Internal Revenue Services  
PO Box 44211  
Stop 60 Group 11  
Indianapolis, IN 46244  
(800) 829-1040

**MAILING ADDRESS FOR IFTA:**

Indiana Department of Revenue  
Motor Carrier Services Division  
P.O. Box 6175  
Indianapolis, IN 46206-6175

This publication is for informational purposes and is intended to provide nontechnical assistance to the public. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and IFTA Articles of Agreement; however, the Indiana Code and the IFTA articles should be consulted for specific concerns, or you should consult your tax attorney.

# Introduction

## What is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between various taxing jurisdictions of the United States and Canadian provinces. The goal of the member's jurisdictions is to simplify the tax licensing and reporting of interstate motor carriers. The purpose of IFTA is to establish and maintain the concept of one fuel use license and one administering base jurisdiction for each license holder (licensee). The member jurisdictions include all of the United States except Washington D.C., Alaska, and Hawaii, and all Canadian provinces with the exception of Labrador, Yukon and the Northwest Territories.

Any motor carrier based in Indiana and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA License in Indiana.

## Is Indiana Your Base Jurisdiction?

Indiana is your base jurisdiction for IFTA licensing and reporting interstate motor carrier activity if:

- Your qualified motor vehicles are IRP registered in Indiana;
- You have an established place of business in Indiana from which motor carrier operations are performed;
- You maintain the operational control and operational records for qualified motor vehicles in Indiana or can make those records available in Indiana; and
- You have qualified motor vehicles which actually travel on Indiana highways.
- You have an established place of business in Indiana and have all owner operators leased to you, then you are eligible for an Indiana IFTA license.
- You are an Indiana resident who is leased onto an out of state carrier, you will need proof of your IRP (IRP cab card) if registered in another jurisdiction.
- Farm registered vehicles need an IFTA license only if they are traveling out of Indiana.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of credentials, one quarterly tax report, and one audit in most circumstances. These advantages all lead to cost and time savings for the interstate carrier.

# Definitions

**Audit** means a physical examination of the records and source documents supporting the licensee's quarterly tax reports.

**Base Jurisdiction** means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- (1) operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- (2) where some travel is accrued by qualified motor vehicles within the fleet.

The Commissioner of two or more affected jurisdictions may allow the consolidation of several fleets which would otherwise be based in two or more jurisdictions.

**Carrier** means a person who operates or causes to be operated a qualified motor vehicle on any highway in Indiana.

**Commissioner** means the official designated by the jurisdiction to be responsible for the administration of the IFTA.

**Department** means the Indiana Department of Revenue.

**Fleet** means one or more vehicles.

**IFTA** means the International Fuel Tax Agreement.

**IRP** means the International Registration Plan.

**In-Jurisdiction Distance** means the total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers does not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

**Jurisdiction** means a state of the United States, the District of Columbia, or a province or territory of Canada.

**Lessee** means the party acquiring the use of equipment from another, with or without a driver.

**Lessor** means the party granting the use of equipment to another, with or without a driver.

**Licensee** means a person who holds an uncanceled IFTA license issued by the base jurisdiction.

**Member Jurisdiction** means a jurisdiction which is a member of the IFTA.

**Motor Fuels** means all fuels used for the generation of power for propulsion of qualified motor vehicles.

**Person** means an individual, corporation, partnership, association, trust, or other entity.

**Qualified Motor Vehicle** means a motor vehicle used, designed, or maintained for the transportation of persons or property and;

(1) having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or

(2) having three or more axles regardless of weight; or

(3) is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

(4) passenger vehicles that have seats for more than nine (9) passengers in addition to the driver.

Qualified motor vehicle does not include recreational vehicles.



## Licensing Procedures

**Recreational Vehicle** means a vehicle such as a motor home, pickup truck with attached camper, or a bus when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle must not be used in connection with any business endeavor.

**Reporting Period** means a period of time consistent with the quarterly calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**Revocation** means withdrawal of a license and privileges by the licensing jurisdiction.

**Suspension** means temporary withdrawal of privileges granted to the licensee by the licensing jurisdiction.

**Temporary Decal Permit** means a decal permit issued by the base jurisdiction to be carried in a qualified vehicle in lieu of the permanent annual decal. A temporary permit is valid for 30 days and is issued to give the carrier adequate time to obtain and affix the annual permanent decal. The carrier must furnish a valid IFTA license to be used in conjunction with the temporary decal permit.

**Total Distance** means all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight** means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

### New License Application Procedures

Any motor carrier based in Indiana and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA License Application in Indiana. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, trip permits must be obtained to travel through member jurisdictions, according to the regulation(s) of each member.

A carrier can print an IFTA License Application by going to [www.in.gov/dor/mcs](http://www.in.gov/dor/mcs), then follow the links for "Forms and Publications." A carrier can also request an application by telephone, walk-in service center, in writing or by calling TaxFax. The IFTA application requests basic information about the carrier and the operations of the carrier.

First, you must complete and submit the license application and the annual license fee to the Department for processing. If any information is omitted from the license application, the Department will contact you. This will create delays in processing the application, so great care should be taken to complete it thoroughly and accurately. Once the application is processed, your IFTA credentials will be issued.

## Credentials

Your IFTA credentials will not be issued if you were previously licensed in another IFTA member jurisdiction and your license is under suspension or has been revoked by that jurisdiction. Also, the Department will not issue a license if the license application contains misrepresentations, misstatements, or has missing information.

### Renewal License Application Procedures

**Each year the Department will issue preprinted IFTA License Renewal Applications to all active license holders. The renewal application must be completed thoroughly and accurately and be returned no later than September 1 to insure that you receive your credentials in a timely manner.**

### Annual Fee

The annual processing fee is **\$25.00** and it must be sent with the IFTA License Application or the annual renewal application. Acceptable forms of payments are: business check, money order, visa or mastercard. The Department will then issue, at no additional cost, decals and a license card by mail. The original license card should be retained in your files and a photocopy should be carried in each qualified motor vehicle operated by the licensee.

### Account Identification

The IFTA account identification number is created by using the prefix designated for Indiana, followed by the applicant's nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service. If a FEIN is not available, your social security number will be used as the account number. When a FEIN is assigned, it must be reported to the Department in writing.

### Bonding

The Department may require an IFTA licensee to post a bond when reports have not been filed timely, when tax has not been remitted, or when an audit indicates problems severe enough that, at the Department's discretion, a bond is needed to protect the interests of all member jurisdictions.

### IFTA License

The Department will issue one (1) license card. The original license card should be retained in your files and a photocopy should be made and carried in each qualified vehicle operated by the licensee. If you are found operating a qualified motor vehicle without an IFTA license card, you will be subject to citations and/or fines and will be required to purchase a trip permit. The license card is valid from January 1 through December 31 of the calendar year.

### IFTA Decals

The Department will issue IFTA decals at no cost, based upon the decal order information on the license application. A set of decals will be issued for each qualified motor vehicle. A decal must be placed on the exterior portion of both sides of the cab. IFTA decals are valid from January 1 through December 31 of the calendar year and may be displayed one month prior to the effective date. However, if you choose to display renewal credentials prior to January 1, the current year's license card must also remain in the vehicle until January 1. Failure to display the IFTA decals properly will subject the license holder to citations and/or fines and you may be required to purchase a trip permit.

Additional decals can be ordered, at no cost, throughout the year simply by contacting the Department. It would be helpful if you have your Tax Identification Number or Federal Identification Number available when you call.

## Temporary Decal Permits

Once you have received your original order of credentials from the Department, you may also request a Temporary Decal Permit. This temporary permit is valid for 30 days, and will allow you to place another qualified motor vehicle in service immediately. You may call the Department and order the temporary decal permit. The order will be processed immediately and the permit will be sent by facsimile to the license holder. The temporary decal permit and a copy of the original license card should be placed in the vehicle for which the temporary decal was issued. A temporary decal permit will not be issued unless your account is in good standing.

The temporary permit allows the driver to operate a specific vehicle prior to receiving a fuel tax decal from the Department. When ordering a TA permit, the Department must have the Tax Identification Number, Licensee Number, make, year, VIN number, unit number and a fax number.

Permanent IFTA decals for the calendar year will be sent to you within 30 days.

## Quarterly Reports

All license holders must file an IFTA quarterly tax report. The quarterly tax report is where you calculate the tax due for each member jurisdiction. Only one check is written for the net tax due, and it is made payable to the Indiana Department of Revenue. Likewise, in the case of a refund(s), you will receive one refund check from the Indiana Department of Revenue.

The due date for the quarterly reports is the last day of the month immediately following the close of the quarter for which the report is being filed.

Reporting Quarter	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

**Caution:** Your return must be postmarked or hand delivered on or before the due date to be considered timely. If the due date falls on a Saturday, Sunday, or a federal observed holiday, the next business day is considered the due date. You will be subject to penalty and interest charges if your return is late.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform licensees.

The following information is reported on your quarterly tax report.

- The total miles (taxable and nontaxable) traveled by qualified motor vehicles in all jurisdictions (IFTA and non-IFTA), including trip permits.

## Reporting Requirements

- The total gallons of fuel consumed (taxable and nontaxable) by your qualified motor vehicles in all jurisdictions (IFTA and non-IFTA).
- The total miles and taxable miles traveled in each member jurisdiction.
- The taxable gallons consumed in each member jurisdiction.
- The tax paid gallons purchased in each member jurisdiction.

The IFTA quarterly tax report will be sent to the current mailing address on file for all IFTA license holders at least thirty (30) days prior to the due date. If you have changed your address, it is your responsibility to notify the Department of your new address. Failure to receive the quarterly tax report does not relieve you from reporting obligations. Quarterly tax reports may be obtained by contacting the Department. **A quarterly tax report must be filed even if the licensee does not operate in any IFTA member jurisdiction or purchase any taxable fuel in a particular quarter.**

### Measurement Conversion Table

Indiana IFTA licensees are required to report based upon United States measurements. Metric conversion rates are:

1 Gallon = 3.785 Liters                      1 Liter = .2642 Gallons

1 Mile = 1.6093 Kilometers              1 Kilometer = .62137 Miles

All numbers must be rounded to the nearest whole gallon or mile.

### Penalty & Interest

When a licensee fails to file a tax report, files a late tax report, or fails to remit full payment of the tax due, the licensee is subject to penalty and interest. The penalty is the greater of \$50.00 or ten percent of the net tax due to all member jurisdictions. Interest accrues at the rate of one percent per month. The interest should be calculated from the date the tax was due for each month or fraction thereof, until the month that the tax is paid. Unlike penalty, interest is computed on the tax due each member jurisdiction.

### Assessments for Failure to File Reports

If the license holder fails, neglects, or refuses to file an IFTA quarterly tax report, the licensee will be assessed the tax, penalty, and interest. This assessment will be based on the best information available, including your past filing history. In the absence of adequate records, a standard of four miles per gallon will be used to determine fuel consumption and miles traveled. A \$300.00 civil penalty for each unfiled report will also be issued. The burden of proof remains with the licensee to show that the assessment is incorrect.

# Lease Agreements

## Lease Agreements

Every qualified motor vehicle leased to a carrier is subject to the IFTA requirements to the same extent and in the same manner as a qualified motor vehicle owned by that carrier. The most common questions, and areas of confusion surround the issue of **who** is liable for the tax and reporting. Consequently, the following guidelines are established based upon the type of business activity *and* the type of lease.

***Rental & Leasing - Long Term Leases:*** Generally, a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers is considered to be the responsible party and may be issued a license if an application has been properly filed and approved. The exception to this is in the case of certain short term leases as follows.

***Rental & Leasing - Short Term Leases:*** In the case of a lessor regularly engaged in the business of leasing or renting motor vehicles, without drivers, to others for 29 days or less, the lessor must report and pay the fuel use tax *unless* both of the following two conditions are met:

- (1) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; **and**
- (2) The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.

***Household Goods Carriers:*** In the case of household goods carriers using independent contractors, agents, or service representatives, under intermittent leases, the party responsible for motor fuel use tax is:

- (1) The lessee (carrier) if the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for IFTA tax reporting purposes is the base jurisdiction of the lessee (carrier) regardless of where the vehicle is registered for vehicle registration purposes by the lessor or lessee.
- (2) The lessor (independent contractor, etc.) if the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction, for IFTA reporting purposes, is the base jurisdiction of the lessor, regardless of where the vehicle is registered.

***Independent Contractors - Short Term Leases:*** In the case of a carrier using independent contractors under short-term leases of 29 days or less, the lessor will report and pay all fuel use taxes.

***Independent Contractors - Long Term Leases:*** In the case of a carrier using independent contractors under long term leases (30 days or more), the lessor and lessee will be given the option of designating which of them will report and pay the motor fuel use tax. If there is no written agreement or contract, or if the written document is silent regarding responsibility for reporting

## Exemptions & Refunds

and paying fuel use tax, **the lessee will be responsible** for reporting and paying fuel use tax. If the lessee (carrier) assumes responsibility through a written agreement or contract, the base jurisdiction, for IFTA tax reporting purposes, will be the base jurisdiction of the lessee, regardless of where the vehicle is registered for vehicle registration purposes by the lessor.

In addition to the above guidelines for leases, no member jurisdiction will require the filing of such leases, but the leases must be made available upon request by any member jurisdiction.

### Proportional Use Credit

Certain vehicles may qualify for a proportional fuel use credit. Any carrier that files an IFTA/Motor Carrier Fuel Tax return and has vehicle(s) equipped with a (PTO) Power Take Off unit must be certified by the Department to qualify for claiming a proportional use credit. The credit applies only to gallons consumed in Indiana. You must maintain adequate records to support the credit and you must file a claim for proportional use credit (MCS-1789). **Caution:** This claim and subsequent credit cannot be claimed on the quarterly return; an MCS-1789 must be submitted with the quarterly return.

To become certified, the carrier must complete the Proportional Use Credit Certification (PROP-1) and remit a one time fee in the amount of seven dollars (\$7.00). The carrier **must** be certified before **April 1**, of the current calendar year to claim a proportional use credit for the first quarter of the same year.

The Claim for Proportional Use Credit (MCS-1789) **must** be filed with the quarterly tax return. The quarterly tax returns must be submitted with the proper payment and filed timely.

**Quarterly tax returns filed late (due date shown on the tax return) or failure to submit the quarterly tax return (MCFT-101 or IFTA-101) with payment will result in denial of your claim for credit.**

A **nonIndiana Carrier** must submit a copy of the quarterly tax return filed in the carriers base state, along with the Claim for Proportional Credit form (MCS-1789). No claim for credit forms can be processed without the quarterly tax return for the tax quarter in which the proportional claims are being made.

### Tax Exempt Miles

IFTA Trip Permit miles traveled in other jurisdictions are generally exempt on the IFTA return. However, IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax exempt miles. Questions concerning the exemptions in specific jurisdictions should be directed to that specific jurisdiction. A listing of all IFTA jurisdictions and their telephone numbers is on pages 19 and 20.

### Refunds

The most common cause of an overpayment occurs when tax paid fuel is used outside the jurisdiction where the fuel was purchased. On your quarterly report, any credits of this nature will first be used to offset liabilities in other jurisdictions. If a credit amount still remains, the refund of overpaid tax must be claimed on the

## Status Changes to Licenses

IFTA quarterly tax report for the period in which the overpayment occurred. Your refund will be issued once we determine that all tax liabilities, including any outstanding audit assessments, or other Department of Revenue tax types have been satisfied. A refund request may be denied if you are delinquent in filing any quarterly tax report(s).

**No overpayments can be carried forward to future filings; all overpayments must be refunded in the quarter in which they occurred.**

The statute of limitations for filing a claim for refund is three years from the end of the calendar year containing the overpayment. For example, if an overpayment occurs in the second quarter of 2001, the last date on which a refund can be claimed would be December 31, 2004.

### License Cancellation

An IFTA license may be cancelled at the request of the licensee, provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The cancellation box on the final IFTA quarterly tax report may be checked to indicate the end of operations under IFTA. The license may also be canceled by sending a written request for cancellation. Upon cancellation, you must return the original IFTA license and all unused IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. The record retention period of four years from the due date of the final quarterly tax report applies. **Caution:** Simply not renewing your license does *not* mean that your license will be cancelled.

### License Suspension and Revocation

An IFTA license may be suspended and/or revoked for failure to comply with any of the provisions of the IFTA agreement, such as but not limited to:

- (1) failure to file an IFTA quarterly tax report;
- (2) failure to remit all taxes due to all member jurisdictions; or
- (3) failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the Indiana State Police and all member jurisdictions when a suspension or revocation has occurred or has been released.

### License Reinstatement - \$25.00 Fee

The Department may reinstate a revoked IFTA license once the licensee holder files all required reports and remits all outstanding liabilities to all member jurisdictions. The Department may require you to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.



## Record Keeping Requirements

It is the license holder's responsibility to maintain records of *all* interstate and intrastate operations of qualified motor vehicles. The records must support the information reported on the quarterly tax report. The Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan, is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report that must include:

- (1) the starting and ending date(s) of the trip;
- (2) the trip origin and destination, including city and state;
- (3) the routes of travel and/or beginning and ending odometer readings;
- (4) the total trip miles or kilometers;
- (5) the distance by jurisdiction;
- (6) the vehicle unit number;
- (7) the vehicle fleet number; and
- (8) the licensee's name; and
- (9) quarterly odometer readings are also an acceptable method to record miles for interstate operations.

Part of your record keeping must include quarterly recaps for each vehicle. These summaries should contain at least the following information, *per vehicle*:

- Both taxable and nontaxable use of fuel.
- Distance traveled for taxable and nontaxable use.
- Distance recaps for each vehicle *for each jurisdiction* in which the vehicle is, or was, operated.

On board recording devices may be used, at the option of the carrier. However, on board recording devices must meet the requirements set forth in the IFTA articles. Contact the Motor Carrier Services Division for more details.

### Fuel Receipts

The license holder must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG), and compressed natural gas (CNG). The fuel records must contain:

- (1) the date of the purchase;
- (2) the name and address of the seller;
- (3) the number of gallons or liters purchased;



- (4) the type of fuel purchased;
- (5) the price per gallon or liter or total amount of sale;
- (6) the unit number of the vehicle into which the fuel was placed; and
- (7) the purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt or automated vendor generated invoice or transaction listing, showing evidence of the purchase and the taxes paid. These records may be kept on microfilm/microfiche or other computerized or condensed record storage system that meets our requirements. Receipts that contain alterations or erasures will not be accepted by the Department.

## **Bulk Fuel Storage**

A license holder who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- (1) the date of withdrawal;
- (2) the number of gallons or liters withdrawn;
- (3) the fuel type;
- (4) the unit number of the vehicle into which the fuel was placed; this must include all vehicles, both subject and non-subject; and
- (5) the purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases.

## **Record Retention Period**

Adequate record keeping is important when seeking a refund or credit for tax paid fuel and is equally important to the Department to ensure compliance with the reporting and payment of all tax liabilities. The license holder must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of four years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of an audit extends the statute of limitations until the records are provided.

## **Penalty for Failure to Maintain Records**

You must retain the previously described records for a period of four years from the date of filing the quarterly tax report. Noncompliance with any record keeping requirement may be cause for revocation of your license. Also, the Department may impose a penalty of 100% of the amount of tax due based on an estimated assessment.

## **The Audit & Appeals Process**

### **Location of Records**

Your records should be maintained at an Indiana location. If these records are not maintained in Indiana or are not made available in Indiana, the auditor's travel expenses will be billed to you upon completion of the audit.

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. The Department will audit IFTA licensees on behalf of all member jurisdictions.

### **Audit Selection**

According to the IFTA PLAN, the Department is obligated to audit 15% of its IFTA accounts at least once every five years. Any Indiana IFTA licensee may be selected for audit; however, 15% of audits will be selected from the smallest licensees and 25% will be selected from the largest licensees. Unless problems are discovered on the quarterly returns, audits are selected randomly.

### **Notification of Audit Date**

Prior to conducting an IFTA audit, an auditor will contact you by telephone to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow up letter detailing the audit date, time periods to be audited, and record requirements. When operational records are not located or are not made available in Indiana, the auditor's travel expenses will be billed to you upon completion of the audit.

### **The Audit Conferences**

At the beginning of the audit, the auditor will confer with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to explain the audit adjustment and future reporting practices.

### **The Audit Results**

An audit report will be sent to you after the written copy of the audit is processed through the Department's audit review and billing processes. You will have 30 days to send a payment or to file a protest on an audit assessment. If a refund is due, it will be issued after any outstanding tax liabilities have been offset or satisfied. The Department will submit audit reports to all member jurisdictions. You may be subject to a re-examination of the audit findings by any member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.

### **30 Day Protest Period**

You may appeal an audit finding issued by any member jurisdiction by sending a written request for a hearing within 30 days of receipt of the original notice of tax due. If the hearing is not requested within 30 days, you have forfeited your protest period and the audit finding is final.

To protest an audit finding within 30 days of receipt of the original notice of tax due, your written protest should include the taxpayer's name, address, tax identification number, and a copy of the audit assessment. You should include a written explanation of your objections to the audit findings, and you should state that you would like a hearing. The Department may contact you to gather information and clarify issues prior to the hearing.

## **Hearing Procedure**

If you protest the assessment within 30 days and request a hearing, the Department will send written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date. The hearing will be held in a timely manner, but may be rescheduled for a reasonable cause shown by either party. The Department will participate in the appeal process on behalf of all member jurisdictions. You may appeal in person and/or be represented at the hearing. However, a person may not represent you unless you are present at all times, or the person representing you has a properly executed power of attorney.

## **Notification of Hearing Results**

The Department will notify you in writing of the findings and rulings on the appeal. You may request a supplemental audit from any member jurisdiction, if you object to the findings of the Department. The requested member jurisdiction may accept or deny the request.

## **The Tax Court**

If all administrative remedies have been exhausted and you are not satisfied with the Department's findings, an appeal may be filed with the Indiana Tax Court. The Indiana Tax Court will hear the case as if no action had been taken by the Department. Therefore, the Indiana Tax Court will hear and consider all evidence presented by the parties.

# **IFTA Jurisdiction Membership List**

## **The member IFTA jurisdictions are:**

Alabama  
(334) 242-9078

Alberta, Canada  
(780) 427-3044

Arizona  
(602) 712-7272

Arkansas  
(501) 682-4814

British Columbia, Canada  
(250) 387-0635

California  
(916) 324-2180

Colorado  
(303) 205-5602

Connecticut  
(860) 541-3222

Delaware  
(302) 744-2702

Florida  
(850) 488-6921

Georgia  
(404) 417-6715

Idaho  
(208) 334-8692

Illinois  
(217) 785-1397

Indiana  
(317) 615-7345

Iowa  
(515) 237-3224

Kansas  
(913) 296-5485

Kentucky  
(502) 564-4540

Louisiana  
(225) 219-7656

Maine  
(207) 624-9000

Manitoba, Canada  
(204) 945-3194

Maryland  
(410) 260-7138

Massachusetts  
(617) 887-5054

Michigan  
(517) 636-4580

Minnesota  
(651) 405-6161

Mississippi  
(601) 923-7152

Missouri  
(573) 751-3671

Montana  
(406) 444-7629

Nebraska  
(888) 622-1222 or (402) 471-4435

Nevada  
(775) 684-4633

New Brunswick, Canada  
(506) 444-5758

Newfoundland, Canada  
(709) 729-1786

New Hampshire  
(603) 271-2311

# IFTA Jurisdiction Membership List

New Jersey  
(609) 633-9408

New Mexico  
(505) 827-1005

New York  
(800) 972-1233

North Carolina  
(919) 733-8186

North Dakota  
(701) 328-2928

Nova Scotia, Canada  
(902) 424-2850

Ohio  
(614) 466-3522

Oklahoma  
(405) 521-2363

Ontario, Canada  
(905) 433-6412

Oregon  
(503) 373-1634

Pennsylvania  
(717) 705-5460

Prince Edward Island, Canada  
(902) 368-5258

Quebec, Canada  
(418) 652-4382

Rhode Island  
(401) 222-6317

Saskatchewan, Canada  
(306) 787-7749

South Carolina  
(803) 737-1755

South Dakota  
(605) 773-5335

Tennessee  
(615) 687-2296

Texas  
(512) 463-3849

Utah  
(801) 297-7661

Vermont  
(802) 828-2070

Virginia  
(866) 878-2582

Washington  
(360) 664-1868

West Virginia  
(304) 558-0700 or 558-4448

Wisconsin  
(608) 264-7231

Wyoming  
(307) 777-4837

**Note:** You are responsible for contacting the other IFTA jurisdictions for specific tax information.

# Sample IFTA License Application

Form IFTA - 1  
State Form  
46124  
(R2/ 10-04)

*Indiana Department of Revenue*  
**International Fuel Tax Agreement (IFTA)**  
**New License and Renewal Application**  
**Application Fee: \$25.00**  
*Please print or type all information*

## SECTION A: TAXPAYER INFORMATION

1. Federal Identification Number: \_\_\_\_\_ - \_\_\_\_\_
2. If this business is currently registered for any Indiana tax under this ownership, enter your taxpayer identification number (TID): \_\_\_\_\_
3. Name of owner, partnership, corporation or other entity name & mailing address: (If sole proprietorship, last name first)  
Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_ St: \_\_\_\_\_ Zip: \_\_\_\_\_  
County: \_\_\_\_\_
4. Is this business registered as nonprofit corporation in Indiana? ☐ Yes ☐ No
5. Check type of business organization: ☐ Sole Owner ☐ Partnership ☐ Corporation ☐ Government ☐ Other Entity
6. All corporations must complete the following section, otherwise proceed to Line 7.
  - A. State of incorporation: \_\_\_\_\_
  - B. Date of incorporation: \_\_\_\_\_
  - C. State of commercial domicile: \_\_\_\_\_
  - D. If not incorporated in Indiana, enter the date authorized to do business in Indiana: \_\_\_\_\_
  - E. Accounting period and year ending date: \_\_\_\_\_
7. Name(s) of owners, partners or officers: (Attach a separate sheet if necessary)

LAST NAME	FIRST NAME	TITLE	STREET	CITY	ST	ZIP	SOCIAL SECURITY #

8. Name of contact person: (owner, partner or corporate officer): \_\_\_\_\_
9. Contact persons telephone number: (\_\_\_\_\_) \_\_\_\_\_
10. Business trade name or DBA name and address: (P.O. Box Number cannot be used as business location address)  
Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_ St: \_\_\_\_\_ Zip: \_\_\_\_\_  
County: \_\_\_\_\_
11. Business location telephone number: (\_\_\_\_\_) \_\_\_\_\_

# Sample IFTA License Application

## SECTION B: APPLY FOR AN INTERNATIONAL FUEL TAX (IFTA) LICENSE:

(Please complete all applicable information)

Enter the mailing address where your tax return forms are to be sent:

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ St: \_\_\_\_\_ Zip: \_\_\_\_\_

12. USDOT Number: \_\_\_\_\_

13. Indiana IRP Account Number: \_\_\_\_\_

14. Type(s) of Motor Carrier Operation: (Check all applicable) ☐ Common ☐ Contract ☐ Private ☐ Exempt

15. ICC Authority Number(s): \_\_\_\_\_

16. Type(s) of fuel consumed by Qualified Motor Vehicles:

☐ Diesel ☐ Gasoline ☐ Gasohol ☐ Natural Gas ☐ Propane ☐ Other

17. (A) Have you ever been issued an IFTA license by another IFTA jurisdiction? ☐ Yes ☐ No

(B) If Yes to (A), list the jurisdiction(s):  
\_\_\_\_\_

(C) If Yes to (A), has your IFTA license ever been suspended or revoked? ☐ Yes ☐ No

(D) If Yes to (C), list the jurisdiction(s) in which your IFTA license was suspended or revoked:  
\_\_\_\_\_

18. Do you maintain special fuel storage (Diesel, #1 fuel oil, #2 fuel oil, etc.) in Indiana? ☐ Yes ☐ No

## REQUEST FOR DECALS

Two (2) identically numbered IFTA decals are required for each Qualified Motor Vehicle operated. One decal must be placed on the passenger's side and one decal on the driver's side of each vehicle. Additional decals may be requested for Qualified Motor Vehicles during the calendar year.

19. Number of Qualified Motor Vehicles that need decals? \_\_\_\_\_

GO TO NEXT PAGE 

## For Internal Use Only

Standard industrial code. Please pick a primary and any secondary code(s) that may apply.

Primary

Secondary

Secondary

Secondary

# Sample IFTA License Application

20. Complete the schedule below by placing an "X" next to the jurisdictions for the following information:  
#1 OPERATION OF QUALIFIED MOTOR VEHICLE, #2 MAINTAIN BULK FUEL STORAGE, #3 IRP FLEETS REGISTERED

<input type="checkbox"/> #1 <input type="checkbox"/> #2 <input type="checkbox"/> #3	<input type="checkbox"/> AK Alaska	<input type="checkbox"/> #1 <input type="checkbox"/> #2 <input type="checkbox"/> #3	<input type="checkbox"/> KY Kentucky	<input type="checkbox"/> #1 <input type="checkbox"/> #2 <input type="checkbox"/> #3	<input type="checkbox"/> NY New York
<input type="checkbox"/> AL Alabama	<input type="checkbox"/> LA Louisiana	<input type="checkbox"/> OH Ohio			
<input type="checkbox"/> AR Arkansas	<input type="checkbox"/> MA Massachusetts	<input type="checkbox"/> OK Oklahoma			
<input type="checkbox"/> AZ Arizona	<input type="checkbox"/> MD Maryland	<input type="checkbox"/> OR Oregon			
<input type="checkbox"/> CA California	<input type="checkbox"/> ME Maine	<input type="checkbox"/> PA Pennsylvania			
<input type="checkbox"/> CO Colorado	<input type="checkbox"/> MI Michigan	<input type="checkbox"/> RI Rhode Island			
<input type="checkbox"/> CT Connecticut	<input type="checkbox"/> MN Minnesota	<input type="checkbox"/> SC South Carolina			
<input type="checkbox"/> DC Dist of Columbia	<input type="checkbox"/> MO Missouri	<input type="checkbox"/> SD South Dakota			
<input type="checkbox"/> DE Delaware	<input type="checkbox"/> MS Mississippi	<input type="checkbox"/> TN Tennessee			
<input type="checkbox"/> FL Florida	<input type="checkbox"/> MT Montana	<input type="checkbox"/> TX Texas			
<input type="checkbox"/> GA Georgia	<input type="checkbox"/> NC North Carolina	<input type="checkbox"/> UT Utah			
<input type="checkbox"/> HI Hawaii	<input type="checkbox"/> ND North Dakota	<input type="checkbox"/> VA Virginia			
<input type="checkbox"/> IA Iowa	<input type="checkbox"/> NE Nebraska	<input type="checkbox"/> VT Vermont			
<input type="checkbox"/> ID Idaho	<input type="checkbox"/> NH New Hampshire	<input type="checkbox"/> WA Washington			
<input type="checkbox"/> IL Illinois	<input type="checkbox"/> NJ New Jersey	<input type="checkbox"/> WI Wisconsin			
<input type="checkbox"/> IN Indiana	<input type="checkbox"/> NM New Mexico	<input type="checkbox"/> WV West Virginia			
<input type="checkbox"/> KS Kansas	<input type="checkbox"/> NV Nevada	<input type="checkbox"/> WY Wyoming			

## CANADIAN PROVINCES:

<input type="checkbox"/> AB Alberta	<input type="checkbox"/> NF Newfoundland	<input type="checkbox"/> QC Quebec
<input type="checkbox"/> BC British Columbia	<input type="checkbox"/> NS Nova Scotia	<input type="checkbox"/> SK Saskatchewan
<input type="checkbox"/> LB Labrador	<input type="checkbox"/> NT N.W. Territory	<input type="checkbox"/> YT Yukon Territory
<input type="checkbox"/> MB Manitoba	<input type="checkbox"/> ON Ontario	
<input type="checkbox"/> NB New Brunswick	<input type="checkbox"/> PE Prince Edward Is.	

21. The applicant agrees to comply with the reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Indiana may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license in all member states.

**Applicant agrees, under penalty of perjury, that the information given on this IFTA application is, to the best of their knowledge, true, accurate, and complete.**

NOTE: This form must be signed by an owner, partner, or corporate officer listed on the front of this application or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be attached to this application.

Date:

Signature:

Title:

Make your check for **\$25.00** payable to the Indiana Department of Revenue. Mail the check along with this application to:

**Indiana Department of Revenue  
Motor Carrier Services Division  
P.O. Box 6175  
Indianapolis, IN 46206-6175  
(317)615-7345**



# Sample IFTA Quarterly Tax

Form IFTA-101  
State Form 46125  
(R1 / 3-03)

## INDIANA DEPARTMENT OF REVENUE INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY TAX REPORT

For \_\_\_\_\_ Quarter, 20\_\_\_\_\_  
Due \_\_\_\_\_



FOR OFFICE USE ONLY

TID  
IFTA

### THIS REPORT MUST BE COMPLETED AND FILED REGARDLESS OF ACTIVITY

- Check this box if you have moved your operations to another jurisdiction and you wish to cancel your IFTA License with the State of Indiana. New Base Jurisdiction: \_\_\_\_\_  
Telephone number at new location: ( \_\_\_\_\_ ) \_\_\_\_\_ ☐
- Check this box if you have discontinued all operations and you wish to cancel your IFTA License ☐  
Yes No
- Do you maintain diesel storage in Indiana? ☐ ☐
- Are you on a permanent lease? If yes, name carrier or leased to: \_\_\_\_\_ ☐ ☐
- Enter the total number of qualified motor vehicles operated in Indiana this quarter: ( \_\_\_\_ leased \_\_\_\_ owned)

### MILES PER GALLON CALCULATION

\*Calculate the average miles per gallon (M.P.G.) below for each fuel type.

\*Round the average miles per gallon to two decimal places (0.00).


\*Use the miles per gallon amount in Column C below to calculate the gallons consumed on Schedule A.

(A) Fuel Type		(B) Total Miles Traveled in all Jurisdictions (IFTA & Non-IFTA)	(C) Total Gallons Consumed in all Jurisdictions (IFTA & Non-IFTA)	(D) Average Miles Per Gallon (M.P.G.) Column B divided by Column C: carry to two decimal places
6.	Diesel (DI)			
7.	Gasoline (GA)			
8.	Gasohol (GH)			
9.	Propane (LP)			
10.	Natural Gas (CN)			
11.	Total:			

# Sample IFTA Quarterly Tax Return

COMPLETE SCHEDULE A BEFORE PROCEEDING TAX OR (REFUND) CALCULATION							
Subtotals from Schedule A	Total Miles Column (B)	Taxable Miles Column (C)	Taxable Gallons Column (D)	Tax-Paid Gallons Column (E)	Net-Taxable or (Refund) Gallons Column (F)	Tax or (Refund) Column (H)	Interest Column (I)
12a. Pg 1						\$	\$
12b. Pg 1						\$	\$
13a. Pg 3						\$	\$
13b. Pg 4						\$	\$
14a. Pg 5						\$	\$
14b. Pg 6						\$	\$
15a. Pg 7						\$	\$
15b. Pg 8						\$	\$
16a. Pg 9						\$	\$
16b. Pg 10						\$	\$
17. Totals						\$	\$
18. Tax Due (Total from Line 17, Column H; if amount on line 17, Column H is in brackets, enter 0 and go to line 19).						18.	\$
19. Refund Due (Total from line 17, Column H; if amount is shown in brackets).						19.	\$
20. Penalty (If return is filed after due date, add penalty of 10% of line 18 or \$50.00, whichever is greater. Penalty is \$50.00 if tax return is filed late with no tax due).						20.	\$
21. Interest (Total from line 17, Column I).						21.	\$
22. Amount to be Refunded (Subtract lines 20 and 21 from Line 19; If the sum of lines 20 and 21 are greater than line 19, enter the difference on line 23).						22.	\$
23. Amount Due (Add lines 18, 20 and 21).						23.	\$
For Department Use Only						24.	\$
For Office Use Only							
<p><b>Make check payable to the Indiana Department of Revenue and mail to: P.O. Box 6175, Indianapolis, IN 46206-6175. Include your IFTA License Number on check.</b></p> <p>Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I further declare that copies of fuel tickets are on file at the address indicated above for all fuel reported on this return.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____ Authorized Signature</p> <p>_____ Title</p> <p>_____ Telephone Number</p> <p>_____ Date</p> </div> <div style="width: 45%;"> <p>_____ Signature of Person who Prepared Return</p> <p>_____ Title and Name of Company if other than Taxpayer</p> <p>_____ Telephone Number</p> <p>_____ Date</p> </div> </div>							

# Sample IFTA Schedule A



**IFTA-101A**  
State Form 46126  
(R/10-90)

**Indiana Department of Revenue**  
**IFTA Quarterly Report Schedule A**  
For Year \_\_\_\_\_ Quarter \_\_\_\_\_

**Fuel Type Codes**  
Diesel - DI    Propane - LP  
Gasoline - GA    Natural Gas - CN  
Gasohol - GH    Surcharge - 06

TID: \_\_\_\_\_

Name of IFTA Licensee: \_\_\_\_\_

IFTA License Number: \_\_\_\_\_

IFTA Member Jurisdiction	(A) Fuel Type	(B) Total miles traveled in each jurisdiction by fuel type	(C) Taxable miles traveled in each jurisdiction by fuel type	(D) Taxable gallons consumed in each jurisdiction by fuel type (Col C divided by MPG from IFTA-101)	(E) Tax paid gallons consumed in qualified motor vehicles in each jurisdiction by fuel type	(F) Net Taxable (refund gallons) (Col D minus Col E)	(G) Tax Effective Date		(H) For Surcharge (Col D times Col G) Tax or Refund (Col F times Col G)	(I) Interest (See Instructions)	(J) Total Due or Refund Due (Col H plus Col I)
							Tax Rate	Date			
1. IN	CN						.1600	01-99			
2. IN	06						.1100	01-99			
3. IN	DI						.1600	01-96			
4. IN	06						.1100	01-96			
5. IN	GA						.1800	01-03			
6. IN	06						.1100	01-03			
7. IN	GH						.1800	04-03			
8. IN	06						.1100	04-03			
9. IN	LN						.1600	01-99			
10. IN	06						.1100	01-99			
11. IN	LP						.1600	01-96			
12. IN	06						.1100	01-96			
13. AB	CN						.0000				
14. AB	DI						.2557	04-04			
15. AB	GA						.2557	04-04			
16. AB	GH						.2429	04-94			
17. AB	LN						.0000				
<b>Subtotals</b>											
<b>This Page</b>											

# Sample Instructions for Completing IFTA-101A

IFTA-101A State Form 46126 (R/10-90)										Indiana Department of Revenue IFTA Quarterly Report Schedule A For Year _____ Quarter _____		Fuel Type Codes Diesel - DI Propane - LP Gasoline - GA Natural Gas - CN Gasohol - GH Surcharge - 06	
TID: _____										Name of IFTA Licensee: _____		IFTA License Number: _____	
IFTA Member Jurisdiction	(A) Fuel Type	(B) Total miles traveled in each jurisdiction by fuel type	(C) Taxable miles traveled in each jurisdiction by fuel type	(D) Taxable gallons consumed in each jurisdiction by fuel type (Col C divided by MPG from IFTA-101)	(E) Tax paid gallons purchased and consumed in qualified motor vehicles in each jurisdiction by fuel type	(F) Net Taxable (refund gallons) (Col D minus Col E)	(G) Tax Rate	(G) Effective Date	(H) For Surcharge (Col D times Col G) Tax or Refund (Col F times Col G)	(I) Interest (See Instructions)	(J) Total Due or Refund Due (Col H plus Col I)		
1. IN	CN	7000	7000	1750 (2)	4000	(2250)	.1600	01-99	\$ (360.00)	\$	\$ (360.00)		
2. IN	06			1750			.1100	01-99	\$ (1) 192.50	\$	\$ 192.50		
3. IN	DI	5000	5000	1250	500	500	.1600	01-96	\$ 178.10	\$	\$ 178.10		
4. IN	06			1250			.1100	01-96	\$ 231.00	\$	\$ 231.00		
5. IN	GA	3000	3000	750	100	300	.1800	01-03	\$ 37.50	\$	\$ 37.50		
6. IN	06			500			.1100	01-03	\$ 48.00	\$	\$ 48.00		
7. IN	GH	3000	3000	500	1000	200	.1800	04-03	\$ 26.00	\$	\$ 26.00		
8. IN	06			250			.1100	04-03	\$ 37.50	\$	\$ 37.50		
9. IN	LN	5000	5000	250	900	650	.1600	01-99	\$ 5.50	\$	\$ 5.50		
10. IN	06			250			.1100	01-99	\$ 10.50	\$	\$ 10.50		
11. IN	LP	7000	7000	300	650	-0-	.1600	01-96	\$ 15.00	\$	\$ 15.00		
12. IN	06			500			.1100	01-96	\$ 25.00	\$	\$ 25.00		
13. AB	CN						.0000		\$	\$	\$		
14. AB	DI						.2557	04-04					
15. AB	GA						.2557	04-04					
16. AB	GH						.2429	04-94					
17. AB	LN						.0000						
<b>Subtotals This Page</b>		30,000 (3)	30,000		7,150 (4)				806.60				

- (1). Currently there are several states that have a surcharge tax (Code 6). These lines have been "blacked out" in Columns B, C, E and F. Column D multiplied by Column G equals the total surcharge tax due (Column H).
- (2). Total Gallons - divide Column C by your mpg to get the Total Gallons consumed in each jurisdiction, round to whole numbers. Do not use decimal places (1099.82 gallons = 1100 gallons when rounded).
- (3). Total Miles - this is the total miles traveled in all IFTA and Non-IFTA jurisdictions. The total of Column B must be equal to the total miles reported on Line 11 of the IFTA-101 (front page). When calculating total miles traveled in each jurisdiction, round to whole numbers. Do not use decimal places (4999.7 miles = 5000 miles when rounded).
- (4). Tax Paid Gallons - this is the total number of gallons purchased at service stations and/or gallons withdrawn from bulk storage in each jurisdiction traveled. If you did not purchase any fuel then place a zero (0) in this column.
  - Total Gallons is the sum of all the gallons consumed in all IFTA and Non-IFTA jurisdictions. Show this total at the bottom of Column E. The total of Column B must be equal to the total miles reported on Line 11 of the IFTA-101 (front page).

## Notes

[illegible]

## Notes

[illegible]

# Thank You for Keeping Indiana Highways Safe

